

FORM 600SGEORGIA S CORPORATION
TAX RETURN
DEPARTMENT OF REVENUE
INCOME TAX DIVISION (Rev. 8/01)

0101504911

2001 INCOME TAX RETURN

Beginning _____

Ending _____

2002 NET WORTH TAX RETURN

Beginning _____

Ending _____

() ORIGINAL RETURN () INITIAL NET WORTH () NEW CORPORATION () NAME CHANGE
() AMENDED RETURN () FINAL RETURN (Attach explanation) () ADDRESS CHANGE () C CORP. LAST YEAR

Department
Use Only
Misc.

A. Federal Employer Id. #	Name (Corporate title) Please give former name if applicable	E. Date of Incorporation
B. GA. Withholding Tax Acct. #	Business Address (Number and Street)	F. Incorporated under laws of what state
C. GA. Sales Tax Reg. #	City or Town County State Zip Code No.	G. Date admitted into Georgia
D. Standard Industrial Classification Code	Location of Principle Place of Business Telephone Number	H. Kind of Business

I. Number of Shareholders _____ Number of Nonresident Shareholders _____ J. Federal Ordinary Income ➤ _____

K. Indicate latest taxable year adjusted by IRS ➤ _____ And when reported to Georgia? ➤ _____

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 1

1. Georgia Taxable Income	1. _____
2. Tax - 6% x Line 1	2. _____

COMPUTATION OF NET WORTH RATIO (To be used by Foreign Corporations Only) (ROUND TO NEAREST DOLLAR) SCHEDULE 2

	a. Within Georgia	b. Total Everywhere	c. GA Ratio (a/b)
1. Total value of property owned (Total Assets from Balance Sheet)	1. _____	_____	_____
2. Gross receipts from business	2. _____	_____	_____
3. Totals (Line 1 plus 2)	3. _____	_____	_____
4. Georgia ratio (Divide Line 3(a) by 3(b))	4. _____		_____

COMPUTATION OF NET WORTH TAX

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. Total Capital stock issued	1. _____
2. Paid in or capital surplus	2. _____
3. Total retained earnings	3. _____
4. Net worth (Total of Lines 1,2, and 3)	4. _____
5. Ratio (GA. and Dom. For. Corp.-100%) (Foreign Corp. - Line 4, Sch.2)	5. _____
6. Net worth taxable by Georgia (Line 4 x Line 5)	6. _____
7. Net worth tax (From table in instructions)	7. _____

COMPUTATION OF TAX DUE OR OVERPAYMENT

(ROUND TO NEAREST DOLLAR)

SCHEDULE 4

	a. Income Tax	b. Net Worth Tax	c. Total
1. Total Tax (Line 2, Schedule 1, and Line 7, Schedule 3)	_____	_____	1. _____
2. Less: Credits and payments of estimated tax	_____	_____	2. _____
3. Less Credits Claimed:			
<input type="checkbox"/> Job	<input type="checkbox"/> Investment	<input type="checkbox"/> Retraining	
<input type="checkbox"/> Child Care	<input type="checkbox"/> Port Activity	<input type="checkbox"/> Basic Skills	
<input type="checkbox"/> Research	<input type="checkbox"/> Small Co. Growth	<input type="checkbox"/> Other	
4. Balance of tax due (Line 1, less Line 2 and Line 3)	_____	_____	3. _____
5. Amount of overpayment (Line 2 and Line 3 less Line 1)	_____	_____	4. _____
6. Interest due (See Instructions)	_____	_____	5. _____
7. Penalties due (See Instructions)	_____	_____	6. _____
8. Balance of Tax, Interest and Penalties due with return	_____	_____	7. _____
9. Amount of Line 5 to be credited to 2002 estimated tax ➤	_____	_____	8. _____

Refunded ➤

DECLARATION: I/We declare under the penalties of perjury that I/We have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge. Georgia public revenue code section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

SIGNATURE OF OFFICER _____ TITLE _____ DATE _____ SIGNATURE OF IND. OR FIRM PREPARING THE RETURN _____ ID# OR SOCIAL SECURITY # _____

COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ENCLOSED, OTHERWISE THIS RETURN IS DEEMED INCOMPLETE.
NO EXTENSION OF TIME FOR FILING WILL BE ALLOWED UNLESS COPY OF REQUEST FOR FEDERAL EXTENSION OR FORM IT-303 IS ATTACHED TO THIS RETURN.

MAKE CHECK PAYABLE TO GEORGIA INCOME TAX DIVISION MAIL TO GEORGIA INCOME TAX DIVISION, P.O. Box 740391, Atlanta, Georgia 30374-0391

ADDITIONS TO FEDERAL INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 5

1. State and municipal bond interest (Other than Georgia or political subdivision thereof)
2. Net income or net profits taxes imposed by taxing jurisdictions other than Georgia
3. Expense attributable to tax exempt income
4. Other Additions
5. Total (Add Lines 1 through 4) Enter here and on Line 8, Schedule 8

1.	
2.	
3.	
4.	
5.	

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 6

1. Interest on obligations of United States
2. Other subtractions
3. Total (Add Lines 1 and 2) Enter here and on Line 10, Schedule 8

1.	
2.	
3.	

APPORTIONMENT OF INCOME (Part 1)

SCHEDULE 7

	WITHIN GEORGIA		TOTAL EVERYWHERE	
	A. BEGINNING OF YEAR	B. END OF YEAR	A. BEGINNING OF YEAR	B. END OF YEAR
1. Inventories				
2. Buildings (cost)				
3. Machinery & Equipment				
4. Land				
5. Other Tangible Assets				
6. Total (Lines 1 through 5)				
7. Average (Add columns a & b and divide by 2)				
8. Rented Property (Annual Rate x 8)				
9. Total Property				

APPORTIONMENT OF INCOME (Part 2)

	A. WITHIN GEORGIA	B. END OF YEAR (If this figure is 0 see instructions on Page 2)	C. DO NOT ROUND COL.(A) / COL.(B) COMPUTE TO 6 DECIMALS	D. DO NOT ROUND GEORGIA FACTOR COMPUTE TO 6 DECIMALS
1. Total Property (Part 1 Line 9)				x0.25
2. Salaries, wages, commissions & compensation				x0.25
3. Gross receipts from business				x0.50
4. Georgia ratio (Total column D)				

COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 8

1. Ordinary income (loss) per Federal return
2. Net income (loss) from rental real estate activities
3. a. Gross income from other rental activities
- b. Less expenses
- c. Net business income from other rental activities
4. Portfolio income (loss):
 - a. Interest Income
 - b. Dividend Income
 - c. Royalty Income
 - d. Net short-term capital gain (loss)
 - e. Net long-term capital gain (loss)
 - f. Other portfolio income (loss)
5. Net gain (loss) under section 1231
6. Other Income (loss)
7. Total Federal Income (Add Lines 1 through 6)
8. Additions to Federal Income (Schedule 5 above)
9. Total (Add Lines 7 & 8)
10. Subtractions from Federal Income (Schedule 6 above)
11. Total Income for Georgia purposes (Subtract Line 10 from Line 9)

1.	
2.	
3a.	
3b.	
3c.	
4a.	
4b.	
4c.	
4d.	
4e.	
4f.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	

COMPUTATION OF GEORGIA NET INCOME

(ROUND TO NEAREST DOLLAR)

SCHEDULE 9

1. Total Income for Georgia purposes (Line 11, Schedule 8)
2. Income allocated everywhere (Attach Schedule)
3. Business Income subject to apportionment (Line 1 less Line 2)
4. Georgia Ratio (Line 4, Part 2, Schedule 7)
5. Net business income apportioned to Georgia (Line 3 x Line 4)
6. Net income allocated to Georgia (Attach Schedule)
7. Total Georgia net income (Add Line 5 and Line 6)

1.	
2.	
3.	
4.	
5.	
6.	
7.	